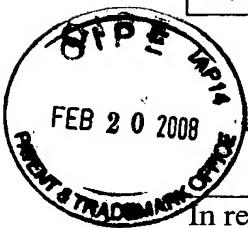


Docket No.: TOW-051RCE
(PATENT)



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/721,616

Confirmation No.: 5616

Filed: November 24, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: B. Lewis

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 20, 2007 (Paper No. 20070912), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.